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March 27, 2006

Honorable Edward R. Korman
Chief Judge
United States District Court
Eastern District of New York
225 Cadman Plaza East
Brooklyn, NY 12101

Honorable James Orenstein
Magistrate Judge
United States District Court
Eastern District of New York
225 Cadman Plaza East
Brooklyn, NY 12101

Re: *In re Holocaust Victim Assets Litigation*
Application of Burt Neuborne CV-06-983 (ERK) (JO)

Dear Your Honors:

I write briefly in response to Mr. Issacharoff's letter of March 23. Unfortunately, except for the fact that we filed omnibus documents on March 17, 2006 which have been posted on the settlement web site, I dispute virtually everything in Mr. Issacharoff's letter. In particular, on behalf of the U.S. Survivors who have objected to Mr. Neuborne's fee request on numerous grounds, we reject his efforts to characterize, in his own words, the positions and court filings of my clients and others.

For example, Mr. Issacharoff purports to define the parameters of the Court's referral to Magistrate Orenstein, and then declare based on his characterization of a myriad of issues that there is no need for a referral. He further purports to circumscribe, in his words, and contrary to the clear language of the U.S. Survivor's objections, the scope of their arguments.

In sum, we vigorously dispute his claim that "the existence of a proffered discount of $1,783,400 moots all factual issues and many legal issues and the claim that the matter can be decided on the remaining legal issues." My clients' filings speak for themselves.

I suggest a conference among counsel and the Magistrate would be appropriate at this point so that we can proceed in an orderly fashion, according to a schedule, without the need to respond to self-serving and irregularly timed submissions.

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Further, we request that the objections and documents filed on behalf of the U.S. Survivors be listed on the settlement website as "U.S. Survivor Superseding Objections," or "Superseding Objections of David Schaecter, Leo Rechter, David Mermelstein, et al." Currently, the listing of my clients' objections and supporting exhibits as "Dubbin Superseding Objections" is improper. I note that Mr. Neuborne's filings are not labeled "Issacharoff Memorandum" or "Fee Application of Samuel Issacharoff."

Respectfully,

Samuel J. Dubbin, P.A.

Samuel J. Dubbin, P.A.

Samuel Issacharoff, Esq.
Robert A. Swift, Esq.